



## Instructions for Gas – Parish Summary

### Front Page of Return:

#### Mark Appropriate Circle(s)

for a name change, address change, amended return, or final return.

#### Revenue Account Number

This is your 10-digit Louisiana Tax Number.

#### Reporting Company Name/Address

Self-explanatory.

#### Reporting Company Number

Producer code number assigned by the Louisiana Office of Conservation or number assigned by the Louisiana Department of Revenue to taxpayers who are not producers.

#### Taxable Period

Period for which tax is due. Volumes and taxes for more than one taxable period are to be reported separately.

#### Summary Section

Recap, by tax rate, of totals (MCF and amounts). To be completed on last sheet of parish summary.

#### Total Amount Due

Total taxable MCF and money submitted with return.

#### Special Instructions

1. In any case where a taxpayer's average monthly tax liability for the preceding calendar year equals or exceeds \$100,000, payment must be made by one of the following methods:
  - a. By electronic funds transfer to be received by the Louisiana Department of Revenue on or before the last day of the month following the month to which the tax is applicable. A separate transfer must be made for each return.
  - b. By delivery of the tax return and full payment in investible funds of the amount shown on the return, in person, or by courier to the Louisiana Department of Revenue on or before the last day of the month following the month to which the tax is applicable. Such payment must be received before the end of the business day.
2. In any case where a taxpayer's average monthly tax liability for the preceding calendar year equals or exceeds \$15,000 and is less than 100,000, payment must be made by one of the following methods:

- a. By electronic funds transfer to be received by the Department of Revenue on or before the fifteenth day of the second month following the month to which the tax is applicable. A separate transfer must be made for each return.
  - b. By delivery of the tax return and full payment in investible funds of the amount shown on the return, in person, or by courier to the Louisiana Department of Revenue on or before the fifteenth day of the second month following the month to which the tax is applicable. Such payment must be received before the end of the business day.
3. A taxpayer not complying with the provisions of Louisiana Revised Statute 47:1519 will be considered delinquent and will be subject to penalties and interest as provided in R.S. 47:1601 and 1602.

### Back Page of Return:

#### Revenue Account Number

This is your 10-digit Louisiana Tax Number.

#### Taxable Period

Period for which tax is due. Volumes and taxes for more than one taxable period are to be reported separately.

#### Parish Code

Code assigned by the Louisiana Office of Conservation.

#### Parish Name

Self-explanatory.

#### Tax Rate Code

Code assigned by the Department of Revenue to designate applicable tax rate per MCF by category. (See Tax Rate Codes at right.)

#### Total Taxable MCF

Total taxable MCF by parish, taxable period, and applicable tax rate as shown on Form G-1d (R-9036-L).

#### Total Amount Due

Total amount remitted by parish, and applicable tax rate as shown on Form R-9036-L (G-1d, Gas Severance Tax Return – Lease Detail), penalty and/or interest due and included in remittance are entered in this column under Tax Rate Code 6.

### Taxable Gas Category

#### Full Rate – Capable Gas

##### Tax Rate Code – 1

Period Effective	Tax Rate Per MCF
7/00 to 6/01	9.7¢
7/01 to 6/02	19.9¢
7/02 to 6/03	12.2¢
7/03 to 6/04	17.1¢
7/04 to 6/05	20.8¢

#### Incapable rate – oil well gas

(applicable to gas from an oil well that has been certified as incapable by the Louisiana Department of Revenue)

##### Tax Rate Code – 2

##### Tax Rate Per MCF – 3¢

#### Incapable rate – gas well gas

(applicable to gas from a gas well that has been certified as incapable by the Louisiana Department of Revenue)

##### Tax rate code – 3

##### Tax rate per MCF – 1.3¢

#### Penalty and Interest

Tax Rate Code – 6

#### Produced Water Injection

#### Incentive Approved Projects Only

#### Produced Water – Full Rate

##### Tax Rate Code – 1P

Period Effective	Tax Rate Per MCF
7/00 to 6/01	7.8¢
7/01 to 6/02	15.9¢
7/02 to 6/03	9.8¢
7/03 to 6/04	13.7¢
7/04 to 6/05	16.6¢

**Produced water-Incapable rate – Oil well gas.** See Tax Rate 2 for qualifications.

##### Tax rate code – 2P

##### Tax rate per MCF – 2.4¢

**Produced water-Incapable rate – Gas well gas.** See Tax Rate 3 for qualifications.

##### Tax rate code – 3P

##### Tax rate per MCF – 1.04¢